



ITG News

Keeping First Nations Informed



Publication 4267E

Catalog Number 37832Y

Pacific Northwest Edition

April 2007

Message from the Director

The Internal Revenue Service and the United South and Eastern Tribes (USET) recently issued a joint press release confirming our commitment to working in partnership to address federal tax administration issues for their 24 member tribes. The occasion of this release was a meeting between Brian Patterson, the new USET President, and Steve Miller, the Commissioner of the Tax Exempt Government Entities Division of the IRS, which includes the office of Indian Tribal Governments (ITG).



I am extremely proud of the relationship that has evolved between USET and ITG. USET has been in the forefront in surfacing concerns and helping to develop and implement solutions to federal tax administration issues. ITG has been invited to attend every USET meeting during our 7 year existence, and the dialogue that has occurred at those meetings has helped both parties better understand the issues facing Indian country. Although we recognize that we will never agree on every issue, we respect each other's position and commit to a continuing dialogue in the hope that resolution may eventually occur on all issues.

I am often asked by other tribal organizations how we developed such a strong working relationship with USET. There is one simple answer... "they invited us to the table, and we accepted."

I wish that we had a similar relationship with all tribal organizations that share an interest in discussing issues involving federal tax administration or Bank Secrecy Act matters. While we will be continuing our Consultation Listening meetings, those opportunities cannot replace the benefits of an ongoing joint dialogue that can exist through the regular discussions with regional groups.

I want to openly invite all tribal organizations to consider including ITG in your regular meetings where issues concerning federal taxation, economic development, gaming regulation, or similar items may be on the agenda. We are committed to participating in the dialogue, assisting in resolving questions, and ensuring that your concerns are heard. As always, please feel free to contact me at 720-956-4504 or via e-mail at christie.jacobs@irs.gov.

Christie Jacobs

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Federal Tax Calendar for Second Quarter 2007

April 2007

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4 * make a deposit for 3/28-3/30	5	6 * make a deposit for 3/31-4/3	7
8	9	10 Employees report March tip income to employers if \$20 or more	11 * make a deposit for 4/4-4/6	12	13 * make a deposit for 4/7-4/10	14
15	16	17 ** make a deposit for March if under the monthly deposit rule	18	19 * make a deposit for 4/11-4/13	20 * make a deposit for 4/14-4/17	21
22	23	24	25 * make a deposit for 4/18-4/20	26	27 * make a deposit for 4/21-4/24	28
29	30					

May 2007

SUN	MON	TUE	WED	THU	FRI	SAT
		1	2 * make a deposit for 4/25-4/27	3	4 * make a deposit for 4/28-5/1	5
6	7	8	9 * make a deposit for 5/2-5/4	10 Employees report April tip income to employ- ers if \$20 or more	11 * make a deposit for 5/5-5/8	12
13	14	15 ** make a deposit for April if under the monthly deposit rule	16 * make a deposit for 5/9-5/11	17	18 * make a deposit for 5/12-5/15	19
20	21	22	23 * make a deposit for 5/16-5/18	24	25 * make a deposit for 5/19-5/22	26
27	28	29	30	31 * make a deposit for 5/23-5/25		

*= Make a Payroll Deposit if you are under the semi-weekly deposit rule.
 ** = Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

June 2007

SUN	MON	TUE	WED	THU	FRI	SAT
					1 * make a deposit for 5/26-5/29	2
3	4	5	6 * make a deposit for 5/30-6/1	7	8 * make a deposit for 6/2-6/5	9
10	11 Employees report May tip income to employ- ers if \$20 or more	12	13 * make a deposit for 6/6-6/8	14	15 * make a deposit for 6/9-6/12 ** make a deposit for May if under the monthly deposit rule	16
17	18	19	20 * make a deposit for 6/13-6/15	21	22 * make a deposit for 6/16-6/19	23
24	25	26	27 * make a deposit for 6/20-6/22	28	29 * make a deposit for 6/23-6/26	30

*= Make a Payroll Deposit if you are under the semi-weekly deposit rule.

*= Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

April 2nd

- > If filing electronically, file all Forms W-2, W-2G, 1099, and Form 8027 for 2006. Otherwise the due date was 2/28.
- > File Form 730 and pay the tax on applicable wagers accepted during February.

April 30th

- > File Form 730 and pay the tax on applicable wagers accepted during March.
- > File Form 941 for the 1st quarter of 2006. If all deposits paid on time and in full, file by May 10th.

May 31st

- > File Form 730 and pay the tax on applicable wagers accepted during April.

July 2nd

- > File Form 730 and pay the tax on applicable wagers accepted during May.

Consultation Listening Meeting Scheduled for Reno

In accordance with the Consultation procedures utilized by the Internal Revenue Service, ITG holds Consultation Listening meetings on a rotating basis throughout Indian country. The meetings are open to any tribal representatives and provide an opportunity to surface concerns, ask questions, provide input and suggestions to ITG, and dialogue with other tribal representatives concerning federal tax issues. Our objective is to hold a meeting within each of the 12 BIA regions at least once every three years.

Our next meeting has been scheduled for Reno, Nevada on Tuesday, April 24th. The meeting will be held from 9:30am-Noon at:

Courtyard by Marriott
6855 South Virginia Street
Reno, Nevada 89511

In order that we can adequately plan for the meeting, we ask that those wishing to attend register for the meeting through a link on our web site at www.irs.gov/tribes.

We plan to hold two additional meetings during the current fiscal year—one in Minnesota in June and one in Oklahoma in August. The specific dates, times, and locations for those meetings will be announced on our web site and via direct mailings to the tribes in those areas.



Beware of Bogus Issuance Requesting Form W-8 Ben

We want to express our appreciation to the tribes who surfaced the recent scam involving a bogus letter soliciting Forms W-8 BEN from tribes and tribal members. Thanks to the quick action of those tribes, we were able to issue an alert to all of Indian country and we were also able to mitigate any potential damage that might have occurred by this scheme, which amounts to little more than an attempt at identity theft.

Although the individuals attempting to perpetrate this scam are continuing their efforts, and are making changes to the scheme by changing fax submission numbers or e-mail response addresses, the joint action by tribes and ITG has helped protect the assets of tribal members.

If you are unaware of this scheme, we ask that you be on the lookout for any letter, fax, or e-mail communication that appears to be from the IRS, informing you that you are non-resident aliens and are exempt from federal taxation. The information in the letter, fax, or e-mail is not only incorrect, but the letter itself is bogus.

This letter is not from the Internal Revenue Service, and you should not follow any of the instructions contained within the letter, nor complete or submit the form that is attached to it. The letter is a scam being perpetrated to attempt to secure financial information from unsuspecting individuals. In addition, the attachment to the letter is not a legitimate Form W-8 BEN as evidenced by numerous typographic errors, including referring to our country as the "United State" of America. The fax number does not belong to the IRS, and all IRS e-mail addresses end in the suffix "@irs.gov," which is not the suffix used in the e-mail address in the letter.

We cannot overemphasize the importance of this matter. Please take all reasonable steps to ensure your tribal members are not victimized by this scam.

If you have any questions, please contact Indian Tribal Governments Manager Kenneth Voght at 716-686-4860 or via e-mail at tege.itg.schemes@irs.gov.

Tax Provisions Benefiting Indian Country Extended by Congress

As the recent Congressional session drew to a close, Congress authorized the extensions of the Indian Employment Tax Credit and the Accelerated Depreciation rules for business property located on Indian reservations. Although these are both income tax benefits for businesses, and thus of minimal direct benefit to tribes, they are important tools that can be used for economic development and job creation for tribal members.

The Indian Employment Tax Credit was originally created under the Omnibus Budget Reconciliation Act of 1993. The provision created a business tax credit for the employer of qualified employees that work and live on or near an Indian reservation. The credit is for wages and health insurance costs paid to qualified employees (up to \$20,000) in the current year over the amount paid in 1993. Wages for which the work opportunity tax credit is available are not qualified wages for the Indian Employment Tax Credit. The Indian employment tax credit had expired on December 31, 2005. However, the recent Congressional action extended the credit for two additional years (through the end of 2007).

Congress also extended the special rules allowing for accelerated depreciation of business property located on Indian reservations. The original law allowed a special depreciation recovery period that applied to qualified Indian reservation property placed in service before January 1, 2006. Congress extended the special depreciation for two additional years, meaning that qualified Indian reservation property placed in service before January 1, 2008 will qualify. In general, qualified Indian reservation property is property used predominantly in the active conduct of a trade or business within an Indian reservation, which is not used outside the reservation on a regular basis and was not acquired from a related person.

Many tribes have made extensive use of these tax benefits as marketing tools for economic growth. If you have any questions about these provisions, please feel free to contact your assigned Indian Tribal Governments Specialist.

New ITG Tip Income Coordinator

ITG has a full-time Tip Coordinator to assist you with any questions about tip reporting agreements.

Julie Reese, who has performed this duty for the past few years, has retired from the Internal Revenue Service as of the end of March. We are indebted to Julie for the excellent work she did on behalf of the Service and Tribes. She will be sorely missed, and we all wish her the best in her retirement.

We are pleased to announce that **Suzanne Perry** has been selected as a replacement for Julie and will continue to assist tribes in this important area. Suzanne has been an ITG Specialist in Arizona for the past 7 years and brings a wealth of experience in working with tribes, and particularly with the Tip compliance program.

If you are interested in securing a Tip Agreement, have questions concerning your existing agreement, or have received a notice about tip reporting responsibilities that is unclear, please contact Suzanne at (602) 207-8254 or via e-mail at Suzanne.V.Perry@irs.gov.

Customer Satisfaction Survey Results Published

The Office of Indian Tribal Governments recently completed its fourth annual customer survey, obtained feedback from our customers that will allow us to measure customer satisfaction with our products and services, and determined areas where we need to effect operational changes.

We want to thank everyone who participated. We received input from 184 of the 562 federally-recognized Tribes, representing a 33% response rate. This was virtually identical to the prior year survey response rate but is a major improvement from the initial survey completed in 2003. We are pleased that the overall level of satisfaction rose from 72% to 76%, but there were a number of issues surfaced where we are undertaking actions to address concerns raised in the survey. This includes, but is not limited to:

- Developing specific materials for tribal members and tribal employees that explain tax issues that affect them
- Revising work processes to improve responsiveness to tribal inquiries by ITG staff
- Enhancing ITG News to make it a more effective communication tool

In addition to the overall measures, we also looked at satisfaction by geographic area and by common themes within the survey. The following table shows that analysis, and compares the responses this year with the survey responses from the prior year:

	Eastern		North Central		Southwest		California/Nevad		Northwest		Alaska	
	FY 2005	FY 2006	FY 2005	FY 2006	FY 2005	FY 2006	FY 2005	FY 2006	FY 2005	FY 2006	FY 2005	FY 2006
Burden/ Delivery of Information												
Satisfied	60%	83%	76%	72%	82%	56%	71%	76%	60%	82%	57%	57%
Neutral	30%	9%	18%	21%	11%	26%	22%	16%	29%	15%	32%	29%
Dissatisfied	10%	8%	6%	7%	7%	18%	7%	8%	11%	3%	12%	14%
Collaborate												
Satisfied	72%	72%	75%	58%	77%	60%	68%	71%	38%	48%	45%	42%
Neutral	22%	20%	19%	36%	21%	25%	26%	20%	54%	40%	41%	43%
Dissatisfied	6%	8%	7%	6%	2%	15%	6%	8%	9%	12%	14%	15%
Recognition												
Satisfied	75%	82%	80%	73%	84%	69%	76%	84%	55%	73%	58%	52%
Neutral	21%	11%	16%	22%	14%	20%	18%	10%	36%	23%	36%	38%
Dissatisfied	4%	8%	3%	5%	2%	11%	6%	5%	9%	4%	6%	10%
Protocol/ Horizontal Equity												
Satisfied	73%	88%	75%	71%	72%	69%	70%	79%	51%	66%	51%	57%
Neutral	25%	6%	25%	25%	22%	25%	29%	17%	46%	26%	43%	36%
Dissatisfied	2%	5%	0%	4%	6%	6%	1%	3%	3%	8%	5%	8%
Accuracy/ Timeliness/ Honesty												
Satisfied	63%	73%	68%	49%	72%	55%	66%	72%	46%	63%	45%	48%
Neutral	28%	21%	27%	40%	28%	28%	30%	24%	52%	31%	49%	40%
Dissatisfied	8%	6%	4%	11%	0%	18%	4%	4%	2%	6%	6%	12%
Overall Satisfaction												
Satisfied	77%	88%	87%	78%	92%	73%	88%	86%	57%	85%	56%	59%
Neutral	19%	4%	13%	22%	8%	15%	12%	8%	29%	8%	39%	33%
Dissatisfied	3%	8%	0%	0%	0%	12%	0%	5%	14%	8%	5%	8%

A more complete report on the survey is posted to our web site at www.irs.gov/tribes. We look forward to input at the ongoing Consultation Listening meetings (see article on page 4) to further assist in determining improvement opportunities.

Mileage Allowance Increase

The Internal Revenue Service has issued the 2007 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business. This is important to employers, such as tribes, since it is the same rate that can be used for reimbursement for employees who incur mileage for their employer and are under an Accountable Plan.



Beginning January 1, 2007, the standard mileage rates for the use of a car (including vans, pickups or panel trucks) is 48.5 cents per mile. The new rate for business miles compares to a rate of 44.5 cents per mile for 2006. The primary reasons for the higher rate were higher prices for vehicles and fuel during the year ending in October. The standard mileage rate is based on an annual study of the fixed and variable costs of operating an automobile. Runzheimer International, an independent contractor, conducted the study for the IRS. Revenue Procedure 2006-49 contains additional information on these standard mileage rates.

Questions concerning Accountable Plans can be directed to your ITG Specialist.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, is available through the "Enhancing Federal Tax Compliance" link on the right-hand of the ITG web site landing page at www.irs.gov/tribes, or you can make a inquiry about the program via e-mail to tege.itg.tefac@irs.gov

Publication 4268—Employment Tax Guide for Tribes



Our on-line Employment Tax Guide was updated in October 2006. You can download this comprehensive guide from a link on our landing page at www.irs.gov/tribes.

Tribal Telephone Excise Refund Guidelines

For Indian Tribal Governments

The IRS stated in [IR 2006-82](#) and [Notice 2006-50](#) that it would stop collecting the excise tax on long-distance telephone service and make refunds of tax paid available. Procedures were established to allow refunds within the statute of limitations to all individuals and organizations that had paid the tax. It was initially indicated that exempt organizations (including tribal governments) would request the refund on Form 990-T, making the calculation of the refund on new Form 8913. The Internal Revenue Service has now clarified the procedure for requests for refund of telephone excise taxes by tribal government entities.

Since tribal government entities are exempt from all federal telephone excise taxes for their governmental functions under section 4253(i) and section 7871 of the Internal Revenue Code, their refund requests are not covered by the provisions of Notice 2006-50. Any request for refund of telephone excise tax (whether local or long-distance) should be requested on [Form 8849](#), Claim for Refund of Excise Taxes. Tribal government entities should not use Form 990-T to request a refund of telephone tax.

You may request the refund directly from your telephone service provider. If you want to request the refund from the IRS, use the following procedure:

- Fill out Form 8849 [Schedule 6](#) with the amount to be refunded. Complete a line for each period requesting a refund.
- Annotate the top of Form 8849 in red "**Not a Notice 2006-50 Claim.**" Complete the identifying information at the top, check the box for "Schedule 6," and sign and date the return.
- Indicate on the form that the request is filed pursuant to IRC section 4253(i). Attach Schedule 6 to Form 8849 and mail to:

Internal Revenue Service
Cincinnati, OH 45999-0002

- Indicate that the telephone service provider erroneously imposed communications excise tax on the tribal government entity.

Note: Disregard the "Caution" on page 2 of the Form 8849 instructions. This does not apply to 4253(i) refunds to tribal and other governmental and exempt organizations.

A tribal government entity may request a refund for Federal excise taxes on long distance service billed after February 28, 2003 and for all local Federal telephone excise taxes billed after December 31, 2003 for essential government services. You should request a refund for the entire period on one form; the return should be filed during calendar year 2007. In addition, there are statutory deadlines applicable to requests for calendar year 2004. The refund requests for the calendar quarters shown below must be filed by the due date shown:

2004 Calendar Year Quarter	→	Refund Request must be filed by:
January-March, 2004	→	April 30, 2007
April-June, 2004	→	July 31, 2007
July-September, 2004	→	October 31, 2007
October-December, 2004	→	January 31, 2008

NOTE: Telephone Tax Refund Article on page 12 is for individuals only.

Same Day Payment Options With EFTPS

For entities that make tax deposits electronically, you need to initiate the payment at least one business day before the date that the deposit is due in order to make a timely payment with EFTPS. This is because the system is a two-step process in which the instructions to move money are initiated on one day and the money is actually moved on the next day. Making a timely deposit can be particularly difficult for large depositors (e.g. \$100,000 deposits).

If the deadline for initiating a timely payment is missed you can still make your deposit on time by using the same day settlement feature referred to as the Electronic Tax Application (ETA). Under EFTPS, all taxpayers may use ETA as a routine payment option or as a backup payment method. ETA allows you to initiate the transaction and have the funds transferred from your financial institution on the same day. Enrollment in EFTPS automatically enrolls you in ETA. Instructions for using ETA are included in your EFTPS enrollment package. Business taxpayers can use ETA even if they **are not** enrolled in EFTPS but may need help to have their financial institution use the proper format for making the payment. The business taxpayer's financial institution will need to follow the guidelines outlined in "Making Same-Day Federal Tax Payments, Guidelines for Financial Institutions" found at www.frb services.org/Treasury/pdf/Sameday.pdf.

Previous editions of the newsletter may be found at: www.irs.gov/tribes

To add your name or e-mail address to our mailing list, please contact us via e-mail at: melodie.f.gren@irs.gov, or call Melodie Gren at (509) 353-0824.

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear "too good to be true" and often are.

If you are aware of financial impropriety or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (716) 686-4860 or via e-mail at tege.itg.schemes@irs.gov.

Post W-2 Filing Season Help From Social Security

Even though the W-2 filing season is over, you can still get valuable help from Social Security's Business Services Online. For instance, you can:

- ◆ Check the status of your submission(s);
- ◆ View and acknowledge a notice asking you to resubmit your data; and
- ◆ Browse information about errors found in your submission.

Who Can Use the Service?

The service is available to all submitters whose W-2 Report is formatted according to Social Security's Magnetic Media and Electronic Filing (MMREF) specifications or those who filed using W-2 online. If you filed using magnetic media or electronic data transmissions, please allow 2-3 weeks for your submission information to be available. Submissions information is not available for paper submissions.

What You Need

All you need is a PIN and password. If you don't have a PIN and password, you can register for one at <http://www.socialsecurity.gov/bso/bsowelcome.htm>. Business Services Online will assign a PIN to you and allow you to choose a password. Once you have your PIN and password, just take the following steps:

- ◆ Log in to Business Services Online.
- ◆ Select the "Request Access to BSO Services" link, and select "View File, Wage Report Status, Errors, and Error Notices."
- ◆ In about two weeks, you will get an activation code.
- ◆ Once you have your activation code, log back in to Business Services Online.
- ◆ Select "Activate Access to BSO Services."
- ◆ Enter your activation code.
- ◆ Return to the Business Services Online Home page.

More than one person in a company can have a PIN and password. If you use a third-party preparer, you can still access the services above by using your PIN, password, and the EIN entered in the RE, Employer Record.

How to Use the Service

Once you log into Business Services Online, you can:

- ◆ View Submission Status Information or view Employer Report;
- ◆ Acknowledge Resubmission Extension (Note: You may NOT request an extension if you have previously resubmitted data for this wage file identifier or more than 45 days have passed since the date on the resubmission notice.)

For more information about online services, download a copy of the BSO Handbook available at <http://www.socialsecurity.gov/employer/bsobhnew.htm> or call 800-772-6270.



Tax News For You!

Individual Tribal Member Information

If you haven't filed your tax return, it may not be too late. You can file and get a refund for up to three prior tax years. For example, you have until April 17, 2007 to file your tax year 2003 return and get a refund. There are many reasons why taxpayers don't file their taxes. Maybe you didn't know you had to file. Many who think they will owe actually end up getting a refund because of tax credits that they are eligible for. Perhaps you keep putting it off and just simply forgot. Whatever the reason it is best to file your return as soon as possible. If you need help, even with a late return, the IRS will assist you. For more information on how to file a tax return for a prior year, visit the IRS Web site at www.irs.gov, or call the IRS Tax Help Line for Individuals at (800) 829-1040.

Do you know that there are events in life that may have a significant tax impact?

Many times we experience significant life events that have a tax impact too! IRS has designed several publications to help explain to individuals the tax impact of these events. Some of the topics include information for:

- *Divorced, Separated/Never-Married Parents* – Pub 1819
- *Money Matters – Domestic Abuse* – Pub 3865
- *Tax Impact of Job Loss* – Pub 4128
- *Fact Sheet for Settlements – Taxability* – Pub 4345
- *Tribal Per Capita Distributions* – Pub 4461

If you would like any of the Life Cycle publications, please call Tanya Hill at (206) 220-5791.

Get next year's refund in your paycheck. How? The Advance Earned Income Tax Credit. The Advance Earned Income Tax Credit allows those taxpayers who expect to qualify for the Earned Income Tax Credit (EITC) and have at least one qualifying child to receive part of the credit in each paycheck during the year the taxpayer qualifies for the credit.

You can choose to get part of the credit with your paycheck if you are working and

1. you expect that your 2007 adjusted gross income (AGI) and earned income will each be less than \$33,241 (\$35,241 if you expect to file a joint return for 2007),
2. you expect to have at least one qualifying child, and
3. you expect to qualify for the EITC.

The maximum amount of Advance Earned Income Tax Credit (AEITC) the employer is allowed to include in an employee's paycheck for 2007 is \$1,712. For more information please see IRS Publication 1235, *Advance Earned Income Tax Credit*.

You may be missing out on your Telephone Excise Tax Refund!

IRS says that about 30 percent of filers are not claiming their one-time telephone excise tax refund. For people requesting the telephone tax refund, it adds \$30 to \$60 — or even more — onto a refund. Taxpayers can claim the refund when they file their tax returns. If you have no filing requirement, Form 1040EZ-T *Request for Refund of Federal Excise Tax* can be used to claim the tax credit. For more information call (800) 829-1040.



Free File is a free tax preparation and electronic filing program that allows taxpayers with an Adjusted Gross Income of \$52,000 or less to e-file their 2006 federal tax return for free. Free File is available through October 15, 2007. Check it out at www.irs.gov.

IRS forms and publications are available at the IRS Web site at www.irs.gov in the Forms and Publications section or by calling 1-800-TAX-FORM (1-800-829-3676).



Tax News For You!

Individual Tribal Member Information

Uncle Sam Owes You Money!!

Did you pay for long-distance telephone service billed after February 28, 2003 and before August 1, 2006?

If so, you may be entitled to a refund!



The Internal Revenue Service is refunding federal excise taxes paid on long-distance charges billed after February 28, 2003 and before August 1, 2006.

You can request this refund even if you do not have to file a regular income tax return. Just use the new Form 1040EZ-T, available on www.irs.gov.

The IRS is making it easy for you to request the refund by offering a standard refund amount between \$30 to \$60 based on the number of exemptions you are eligible to claim. There is no need to gather old phone bills to calculate your refund if you choose to request a standard refund amount. You only need to fill out one line on your income tax return to request the refund.

For some people it may be more beneficial to request the actual amount of tax you paid. If so, fill out Form 8913 and attach it to your regular tax return or the 1040EZ-T. You will need your telephone bills from the 41-month billing period to complete the form.

Additional information about the telephone excise tax refund can be found on www.irs.gov.



Telephone Excise Tax Refund for Individuals

Refund Article on page 8 is for Tribal Governments

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Telephone, Internet, & Mailing Address

- **Call: Customer Account Services** toll free **877-829-5500**
- **Visit: Indian Tribal Governments** Web site at **www.irs.gov/tribes**
- **Write: Internal Revenue Service**

Indian Tribal Governments SE:T:GE:ITG

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